Request for a preliminary ruling from the Conseil d'État (France) lodged on 6 March 2014 — FCD — Fédération des entreprises du commerce et de la distribution, FMB — Fédération des magasins de bricolage et de l'aménagement de la maison v Ministre de l'écologie, du développement durable et de l'énergie

(Case C-106/14)

(2014/C 142/35)

Language of the case: French

Referring court

Conseil d'État

Parties to the main proceedings

Applicants: FCD — Fédération des entreprises du commerce et de la distribution, FMB — Fédération des magasins de bricolage et de l'aménagement de la maison

Defendant: Ministre de l'écologie, du développement durable et de l'énergie

Question referred

'Where an "article" within the meaning of Regulation No 1907/2006 (REACH) ([1]) is composed of several elements which themselves meet the definition of "article" given by the regulation, are the obligations resulting from Article 7(2) and Article 33 of the regulation to apply only with regard to the assembled article or with regard to each of the elements which meet the definition of "article"?'

([1]) Regulation (EC) No 1907/2006 of the European Parliament and of the Council of 18 December 2006 concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), establishing a European Chemicals Agency, amending Directive 1999/45/EC and repealing Council Regulation (EEC) No 793/93 and Commission Regulation (EC) No 1488/94 as well as Council Directive 76/769/EEC and Commission Directives 91/155/EEC, 93/67/EEC, 93/105/EC and 2000/21/EC (OJ 2006 L 396, p. 1)

Request for a preliminary ruling from the Varhoven administrativen sad — Bulgaria lodged on 7 March 2014 — 'GST — Sarviz AG Germania' v Direktor na direktsia 'Obzhalvane i danachno-osiguritelna praktika' Plovdiv pri Tsentralno upravlenie na NAP

(Case C-111/14)

(2014/C 142/36)

Language of the case: Bulgarian

Referring court

Varhoven administrativen sad

Parties to the main proceedings

Applicant: 'GST — Sarviz AG Germania'

Defendant: Direktor na direktsia 'Obzhalvane i danachno-osiguritelna praktika' Plovdiv pri Tsentralno upravlenie na NAP

Questions referred

1. Must Article 193 of Directive 2006/112/EC ([1]) be interpreted as meaning that either the taxable person who makes taxable supplies of goods or services, or the person who purchases the goods or receives the services, is exclusively liable for the value added tax, where the taxable supply of goods or services is carried out by a taxable person who is not established in the Member State in which the value added tax is payable, in so far as that is provided for by the Member State concerned, and not that both persons share liability for that tax?

2. In so far as it is to be assumed that only one of the two persons is liable for the value added tax — either the supplier/service provider or the purchaser/recipient, where that is provided for by the Member State concerned, is the rule in Article 194 of the directive also applicable to cases in which the recipient of the services wrongly applied the reverse-charge procedure because it assumed that the service provider had not created a fixed establishment for the purposes of value added tax in the territory of the Republic of Bulgaria, although the service provider had in fact created a fixed establishment in relation to the services supplied?

3. Must the principle of fiscal neutrality, which is of fundamental importance for the establishment and functioning of the common system of value added tax, be interpreted as meaning that it permits a tax assessment practice, such as that in the main proceedings, in accordance with which the value added tax is also invoiced to the service provider despite the reverse-charge procedure applied by the recipient of the supply of services, where account is taken of the fact that the recipient has already invoiced the tax for the supply of services, that there is no risk of any loss of tax revenue and that the system for correction of tax documents provided for under national law is not applicable?

4. Must the principle of value added tax neutrality be interpreted as meaning that it does not permit the tax authorities, on the basis of a national provision, to refuse to grant a refund of the value added tax invoiced several times to the provider of a service, in respect of which the recipient invoiced the value added tax in accordance with Article 82(2) of the ZDDS, where the tax authorities refused to grant the recipient the right to deduct the value added tax invoiced several times on account of the absence of the corresponding tax document, but the system for correction provided for under national law on the basis of the present binding tax adjustment notice is no longer applicable?

([1]) Council Directive 2006/112/EC of 28 November 2006 on the common system of value added tax (OJ 2006 L 347, p. 1).